

AMENDMENTS TO LB1067

Introduced by Hadley

1 1. Insert the following new sections:

2 Section 1. Section 77-27,144, Revised Statutes Cumulative
3 Supplement, 2012, is amended to read:

4 77-27,144 (1) The Tax Commissioner shall collect the
5 tax imposed by any incorporated municipality concurrently with
6 collection of a state tax in the same manner as the state tax is
7 collected. The Tax Commissioner shall remit monthly the proceeds
8 of the tax to the incorporated municipalities levying the tax,
9 after deducting the amount of refunds made and three percent of the
10 remainder to be credited to the Municipal Equalization Fund.

11 (2) Deductions for a refund made pursuant to section
12 77-4105, 77-4106, ~~or~~ 77-5725, or 77-5726 shall be delayed for
13 one year after the refund has been made to the taxpayer. The
14 Department of Revenue shall notify the municipality liable for
15 the refund of the pending refund, the amount of the refund, and
16 the month in which the deduction will be made or begin, except
17 that if the amount of a refund claimed under section 77-4105,
18 77-4106, ~~or~~ 77-5725, or 77-5726 exceeds twenty-five percent of the
19 municipality's total sales and use tax receipts, net of any refunds
20 or sales tax collection fees, for the municipality's prior fiscal
21 year, the department shall deduct the refund over the period of
22 one year in equal monthly amounts beginning after the one-year
23 notification period required by this subsection. This subsection

1 applies to refunds owed by cities of the first class, cities of
2 the second class, and villages. This subsection applies to refunds
3 beginning January 1, 2014.

4 (3) The Tax Commissioner shall keep full and accurate
5 records of all money received and distributed under the provisions
6 of the Local Option Revenue Act. When proceeds of a tax levy
7 are received but the identity of the incorporated municipality
8 which levied the tax is unknown and is not identified within six
9 months after receipt, the amount shall be credited to the Municipal
10 Equalization Fund. The municipality may request the names and
11 addresses of the retailers which have collected the tax as provided
12 in subsection (13) of section 77-2711 and may certify a municipal
13 employee to request and review confidential sales tax returns and
14 sales tax return information as provided in subsection (14) of
15 section 77-2711.

16 Sec. 6. Since an emergency exists, this act takes effect
17 when passed and approved according to law.

18 2. On page 14, line 20, after the first comma insert
19 "section 77-27,144, Revised Statutes Cumulative Supplement, 2012,".

20 3. Renumber the remaining sections accordingly.